

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	869.0	847.0	891.0
Pupils On Roll Special Ed Full-Time	146.0	150.0	131.0
Pupils On Roll SUBTOTAL	1,015.0	997.0	1,022.0
Pupils in Private School Placements	7.0	7.0	5.0
Pupils Received		22.0	30.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	16,762,710	17,089,582	17,422,828
Total Tuition	10-1300	80,660	124,000	77,500
Transportation Fees From Other LEAS	10-1420-1440	0	15,000	16,500
Unrestricted Miscellaneous Revenues	10-1XXX	0	10,000	15,000
Other Restricted Miscellaneous Revenues	10-1XXX	141,761	0	0
Subtotal - Revenues From Local Sources		16,985,131	17,238,582	17,531,828
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	60,665	60,665	60,665
Extraordinary Aid	10-3131	258,422	140,000	0
Categorical Special Education Aid	10-3132	571,367	571,367	571,367
Categorical Security Aid	10-3177	15,362	15,362	15,362
Adjustment Aid	10-3178	368	0	0
Other State Aids	10-3XXX	12,846	24,108	19,108
Subtotal - Revenues From State Sources		919,030	811,502	666,502
Budgeted Fund Balance - Operating Budget	10-303	0	192,797	312,406
Withdrawal From Cap Res-For Local Share	10-307	0	0	232,000
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	85,000	0
Withdrawal From Maint. Reserve	10-310	0	113,000	212,850
Transfers From Other Funds	10-5200	476,950	72,857	0
Other Financing Sources	10-5XXX	0	60,330	0
Adjustment For Prior Year Encumbrances		0	598,725	0
Actual Revenues (Over)/Under Expenditures		-499,391	0	0
Total Operating Budget		17,881,720	19,172,793	18,955,586
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	7,514	151,042	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Revenues From Local Sources	20-1XXX	7,514	151,042	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	58,804	58,927	53,033
Total Revenues From State Sources		58,804	58,927	53,033
Revenues from Federal Sources:				
Title II	20-4451-4455	20,137	25,992	15,738
I.D.E.A. Part B (Handicapped)	20-4420-4429	265,086	270,202	221,770
Total Revenues From Federal Sources		285,223	296,194	237,508
Total Grants And Entitlements		351,541	506,163	290,541
Repayment of Debt:				
Transfers From Other Funds	40-5200	100,000	105,571	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	516,463	516,191	616,762
Total Revenues From Local Sources		516,463	516,191	616,762
Budgeted Fund Balance	40-303	0	1	1
Total Local Repayment Of Debt		616,463	621,763	616,763
Actual Revenues (Over)/Under Expenditures		-1	0	0
Total Repayment Of Debt		616,462	621,763	616,763
Total Revenues/Sources		18,849,723	20,300,719	19,862,890
Total Revenues/Sources Net of Transfers		18,849,723	20,300,719	19,862,890

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,293,295	5,369,498	5,190,118
Special Education - Instruction	11-2XX-100-XXX	2,196,738	2,123,149	2,177,709
Basic Skills/Remedial - Instruction	11-230-100-XXX	307,694	412,898	401,533
Bilingual Education - Instruction	11-240-100-XXX	99,170	101,070	100,620
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	53,279	57,683	80,777
School-Sponsored Athletics - Instruction	11-402-100-XXX	64,449	65,925	56,720
Before/After School Programs	11-421-XXX-XXX	10,157	47,069	54,580
Summer School	11-422-XXX-XXX	97,695	104,207	114,432
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	302,619	360,059	219,876
Undist. Expenditures - Health Services	11-000-213-XXX	210,174	214,903	214,885
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	752,427	796,751	797,028
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	0	304,373	332,750
Undist. Expenditures - Guidance	11-000-218-XXX	117,020	118,570	176,605
Undist. Expenditures - Child Study Teams	11-000-219-XXX	406,450	427,113	452,680
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	261,178	221,370	349,143
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	70,538	92,084	199,070
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	391,516	484,294	456,158
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	929,015	970,822	953,500
Undist. Expend. - Central Services	11-000-251-XXX	278,004	288,096	295,231
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	29,188	52,900	23,800
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,505,787	1,534,569	1,632,360
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,021,337	1,193,847	1,147,888
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,825,786	3,114,195	3,248,169
Total Undistributed Expenditures		9,101,039	10,173,946	10,499,143
Total General Current Expense		17,223,516	18,455,445	18,675,632

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	77,863	58,449	8,500
Facilities Acquisition And Const. Serv.	12-000-400-XXX	580,341	658,899	271,454
Total Capital Outlay		658,204	717,348	279,954
General Fund Grand Total		17,881,720	19,172,793	18,955,586
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	7,514	151,042	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	6,198	6,435	5,791
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	11,470	11,646	10,481
Nonpublic Handicapped Services	20-XXX-XXX-XXX	23,084	27,146	24,431
Nonpublic Nursing Services	20-XXX-XXX-XXX	8,724	10,244	9,220
Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,260	3,456	3,110
Contribution To SBB - Other State Projects	20-XXX-520-930	7,068	0	0
Total Other State Projects		58,804	58,927	53,033
Total State Projects	20-XXX-XXX-XXX	58,804	58,927	53,033
Federal Projects:				
Title II	20-XXX-XXX-XXX	20,137	25,992	15,738
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	265,086	270,202	221,770
Total Federal Projects	20-XXX-XXX-XXX	285,223	296,194	237,508
Total Special Revenue Funds		351,541	506,163	290,541
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	616,462	621,763	616,763
Total Debt Service Funds		616,462	621,763	616,763
Total Expenditures/Appropriations		18,849,723	20,300,719	19,862,890
Total Expenditures Net of Transfers		18,849,723	20,300,719	19,862,890

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	677,412	668,902	357,634	357,634
--Repayment of Debt	1	2	1	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	853,154	927,628	842,628	610,628
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	625,000	458,000	345,000	132,150
--Legal Reserve	401,185	465,203	312,406	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,205	\$15,567	\$16,090	\$16,952	\$16,935
Total Classroom Instruction	\$9,179	\$9,688	\$10,038	\$10,197	\$9,886
Classroom-Salaries and Benefits	\$8,658	\$9,073	\$9,412	\$9,367	\$9,330
Classroom-General Supplies and Textbooks	\$342	\$382	\$353	\$481	\$239
Classroom-Purchased Services	\$179	\$234	\$273	\$348	\$316
Total Support Services	\$1,692	\$2,072	\$2,182	\$2,576	\$2,912
Support Services-Salaries and Benefits	\$1,237	\$1,434	\$1,476	\$1,834	\$2,051
Total Administrative Costs	\$1,822	\$1,938	\$2,031	\$2,193	\$2,080
Administration Salaries and Benefits	\$1,588	\$1,688	\$1,768	\$1,820	\$1,796
Total Operations and Maintenance of Plant	\$1,345	\$1,684	\$1,647	\$1,772	\$1,836
Operations and Maintenance-Salaries and Benefits	\$930	\$1,030	\$1,040	\$1,083	\$1,102
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$134	\$141	\$133	\$153	\$168
Total Equipment Costs	\$134	\$76	\$24	\$59	\$8
Legal Costs	\$53	\$44	\$24	\$46	\$34
Employee Benefits as a percentage of salaries*	25.06%	25.63%	27.78%	27.39%	27.63%

\*Does not include pension and social security paid by the State on-behalf of the district.

\*\*Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending (formerly the Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2014-15 revised appropriations and the 2015-16 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Transportation Services, including Fuel	Transportation Jointure with Hanover Park Regional High School District.	0
Transportation Services, including Fuel	Jointure Agreement with Morris County Educational Services Commission for Special Education transportation.	0
Purchasing	Alliance for Competitive Communications for telephone services.	0
Purchasing	Alliance for Competitive Communicatins for electric and gas.	0
Purchasing	Middlesex Regional Cooperative Purchasing Consortium, Somerset County and Hunterton County for supply purchases.	0
Purchasing	Educational Data Consortium for time and material repair work.	0
Municipal/Public Works	East Hanover Township for snow plowing, maintenance of fields, use of equipment, vehicle gas, repair of vehicles and dark fiber network.	0
Professional Staff Development	Professional development with other school districts.	0
Insurance Coverages and Benefits	Insurance coverage with NJ School Insurance Group.	0



A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	17,256,205
(B) Estimated Net Taxable Valuation (as of 01/15/15)	2,534,066,444
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	0.6810
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	17,822,681
(E) Estimated Net Taxable Valuation (as of 01/15/15)	2,534,066,444
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	0.7033
-----	
B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	17,256,205
(H) Estimated Equalized Valuation (as of 02/19/15)	3,583,486,834
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	0.4815
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	17,822,681
(K) Estimated Equalized Valuation (as of 02/19/15)	3,583,486,834
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	0.4974
-----	

NAME=Bruce D'Amato

CATEGORY	MEASURE
Job Title	Other
Job Title II	Supervisor of Facilities
Base Annual Salary Amount	\$100,160
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	23
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$1,875
Total Bonuses Amount	\$1,925
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$18,053
Contractual Post-Employment Benefit Description of Payout of Sick days	159 Days @ \$30
Contractual Post-Employment Benefit Description of Payout of Vacation days	34.5 Days @ \$385
Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Bruce D'Amato

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Deborah Muscara

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$130,478
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	23
Contracted Number of Annual Sick Days	14
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$4,225
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$22,294
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout by law.
Contractual Post-Employment Benefit Description of Payout of Vacation days	14.5 Days @ \$503
Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible.
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Deborah Muscara

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Scott Rubin

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$145,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	23
Contracted Number of Annual Sick Days	14
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$9,921
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$10,044
Contractual Post-Employment Benefit Description of Payout of Sick days	14 Days @ \$558
Contractual Post-Employment Benefit Description of Payout of Vacation days	4 Days @ \$558
Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible.
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Scott Rubin

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	